

## Alternative Fuel Vehicles and Refueling Equipment 1997

For the calendar year 1997, or fiscal year

beginning \_\_\_\_\_, 19 \_\_\_\_\_, and ending \_\_\_\_\_, 19 \_\_\_\_\_

Attach to your return

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 141, 120, 120S, 120X or 165		Your social security number or federal employer ID number	
<b>Number of vehicles for which a credit or subtraction is taken</b>			
1 Number of new alternative fuel vehicles purchased during the taxable year .....		1	
2 Number of conventional vehicles converted to operate as alternative fuel vehicles during the taxable year .....		2	

  
**Part I Alternative Fuel Vehicle and Refueling Equipment Subtraction**

Only individuals, partnerships, corporations (other than S corporations), estates and trusts may take this subtraction. *An S corporation cannot take this subtraction.*  
*Note: You cannot take a subtraction for an alternative fuel vehicle or refueling equipment if you take a credit for that same alternative fuel vehicle or equipment.*

Have the alternative fuel vehicle(s) and equipment been certified by the Department of Commerce? ☐ Yes ☐ No  
If the answer to this question is no, you may not take the subtraction for alternative fuel vehicles and equipment. See instructions.

<b>Purchase of New Alternative Fuel Vehicles</b>	3	Enter the number of new alternative fuel vehicles purchased during the taxable year for which you are taking a subtraction .....				
					3	
	4	Enter the purchase price for each new alternative fuel vehicle .....				
	5	Multiply line 4 by 25%. <i>Enter the result</i> .....				
	6	Corporations enter the amount on line 5 or \$5,000, whichever is less. Individuals, partnerships, estates and trusts, enter the amount on line 5 or \$10,000, whichever is less ...				
	7	Add the amounts on line 6 in each column. <i>Enter total</i> .....		7		
	8	Total from continuation sheets if applicable .....		8		
<b>Conversion of Conventional Vehicles to Operate as Alternative Fuel Vehicles</b>	9	Add lines 7 and 8. <i>Enter the total</i> .....		9		
	10	Divide the amount on line 9 by the number 3. <i>Enter the result</i> .....		10		
	11	Enter the number of conventional vehicles converted to operate as alternative fuel vehicles during the taxable year for which you are taking a subtraction .....		11		
	12	Enter the cost of converting each conventional vehicle .....				
	13	Corporations enter the amount on line 12 or \$3,000, whichever is less. Individuals, partnerships, estates, and trusts enter the amount on line 12 or \$5,000, whichever is less ...				
	14	Add the amounts on line 13 in each column. <i>Enter the total</i> .....		14		
	15	Total from continuation sheets if applicable .....		15		
	16	Add lines 14 and 15. <i>Enter the total</i> .....		16		
	17	Divide the amount on line 16 by the number 3. <i>Enter the result</i> .....		17		
	<b>Purchase of Refueling Equipment</b>	18	Enter the total purchase price of all refueling equipment .....		18	
19		Enter the amount on line 18 or \$5,000, whichever is less .....		19		
20		Divide the amount on line 19 by the number 3. <i>Enter the result</i> .....		20		
<b>Interest Subtraction</b>	21	<b>Individuals only.</b> Enter 50% of your qualifying interest .....		21		
<b>Current Year Subtraction</b>	22	Add the amounts on lines 10, 17, 20, and 21. <i>Enter the total</i> .....		22		

Subtraction  
Allocated From  
Prior Years

		(a)	(b)	(c)
23	Allocation from taxable year ending			
24	Tentative allocation amount (1/3 of total allowable subtraction)			
25	Amount unallowable			
26	Amount allocated to current taxable year			
27	Total amount allocated to current taxable year			

Total  
Subtraction  
Allowed for  
Taxable Year

28 Add lines 22 and 27. Enter the total here and also on your tax return Form 140, page 2, line C15; Form 140PY, page 2, line D33; Form 140NR, page 2, line D27, Form 141, line 11f; Form 120, schedule B, line B8; Form 165, page 2, schedule B, line B4. See instructions .....

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## Part II Alternative Fuel Vehicle and Refueling Equipment Credit

Only individuals, partnerships, corporations, and S corporations may take this credit. An estate or a trust cannot take this credit.

**Note:** You cannot take a credit for an alternative fuel vehicle or refueling equipment if you take a subtraction for that same alternative fuel vehicle or equipment.

Have the alternative fuel vehicle(s) and equipment been certified by the Department of Commerce? ☐ Yes ☐ No

If the answer to this question is no, you may not claim the alternative fuel vehicles and equipment tax credit. See instructions.

Purchase or Lease of New Alternative Fuel Vehicles	1	Enter the number of new alternative fuel vehicles purchased or leased during the taxable year for which you are taking a credit .....				1		
	2	Multiply the amount on line 1 by \$1,000. Enter the result .....				2		
Conversion of Conventional Vehicles	3	Enter the number of conventional vehicles converted to operate as alternative fuel vehicles during the taxable year for which you are taking a credit .....				3		
	4	Multiply the amount on line 3 by \$1,000. Enter the result .....				4		
Purchase of Alternative Fuel Delivery System	5	Enter the number of alternative fuel delivery systems purchased during the taxable year .....				5		
			System 1	System 2	System 3	System 4		
	6	Cost of the fuel delivery system .....				6		
	7	Individuals only. Enter the amount of any grants received from the Arizona Department of Commerce. All other taxpayers skip line 7 and enter the amount from line 6 on line 8 below .....				7		
	8	Subtract line 7 from line 6. Enter the result .....				8		
	9	Enter the lesser of the amount on line 8 or \$1,000 .....				9		
	10	Add the amounts on line 9 in each column. Enter the total .....				10		
	11	Total from continuation sheets if applicable .....				11		
	12	Add the amounts on line 10 and line 11. Enter the total .....				12		
Total Credit	13	Add the amounts on lines 2, 4, and 12. Enter the total .....				13		

**S Corporations Only - Special S Corporation Election and Shareholder's Share of Credit** 14 The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_, 19 \_\_\_\_, to:

(CHECK ONLY ONE BOX)

☐

1 Claim the alternative fuel vehicle and equipment credit as shown on Part II, line 13 (for the taxable year mentioned above);

OR

☐

2 Pass credit as shown on Part II, line 13 (for the taxable year mentioned above) through to its shareholders.

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Complete Form 313 through line 14. Then, if passing the credit through to the shareholders, complete lines 15 through 17 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 313.

15 Name of shareholder \_\_\_\_\_

16 Shareholder's TIN \_\_\_\_\_

17 Shareholder's share of the amount on Part II, line 13. \_\_\_\_\_

**Partnerships Only - Partner's Share of Credit**

Complete Form 313 through line 13. Then complete lines 18 through 20 separately for each partner. Furnish each partner with a copy of the completed Form 313.

18 Name of partner \_\_\_\_\_

19 Partner's TIN \_\_\_\_\_

20 Partner's share of the amount on Part II, line 13. \_\_\_\_\_

**Available Credit Carryover**

		(a)	(b)	(c)	(d)	(e)	(f)
21	Carryover credit from taxable year ending						
22	Original credit amount						
23	Amount previously used						
24	Available carryover - subtract line 23 from line 22						
25	Total available carryover						

**Total Available Credit**

26 Current year's credit. Individuals, corporations and S corporations - enter the amount from line 13. S corporation shareholders - enter the amount from line 17. Partners of a partnership - enter the amount from line 20 .....

26

27 Available carryover from line 25, column (f) .....

27

28 Total available credit. Add line 26 and line 27. Enter the total .....

28

Individuals - enter the total available credit on Arizona Form 301, Part I, line 9.

Corporations (including S corporations that elected to take the credit) - enter the total available credit on Arizona Form 300, Part I, line 9.